

PROPOSED CONSTITUTIONAL AMENDMENTS

PROPOSED CONSTITUTIONAL AMENDMENTS—HOMESTEADS —SINGLE PERSONS—AD VALOREM TAX EXEMPTION

S. J. R. No. 13

Proposing amendments to Article VIII, Sections 1—a and 1—b, of the Texas Constitution, to extend the \$3,000 ad valorem tax exemption to the homesteads of unmarried adults.

Be it resolved by the Legislature of the State of Texas:

Section 1. That Article VIII, Section 1—a, of the Texas Constitution, be amended to read as follows:

"Sec. 1—a. From and after January 1, 1951, no State ad valorem tax shall be levied upon any property within this State for general revenue purposes. From and after January 1, 1951, the several counties of the State are authorized to levy ad valorem taxes upon all property within their respective boundaries for county purposes, except the first Three Thousand Dollars (\$3,000) value of residential homesteads of married or unmarried adults, male or female, including those living alone, not to exceed thirty cents (30¢) on each One Hundred Dollars (\$100) valuation, in addition to all other ad valorem taxes authorized by the Constitution of this State, provided the revenue derived therefrom shall be used for construction and maintenance of Farm to Market Roads or for Flood Control, except as herein otherwise provided.

"Provided that in those counties or political subdivisions or areas of the State from which tax donations have heretofore been granted, the State Automatic Tax Board shall continue to levy the full amount of the State ad valorem tax for the duration of such donation, or until all legal obligations heretofore authorized by the law granting such donation or donations shall have been fully discharged, whichever shall first occur; provided that if such donation to any such county or political subdivision is for less than the full amount of State ad valorem taxes so levied, the portion of such taxes remaining over and above such donation shall be retained by said county or subdivision."

Sec. 2. That Article VIII, Section 1—b, of the Texas Constitution, be amended to read as follows:

"Sec. 1—b. (a) Three Thousand Dollars (\$3,000) of the assessed taxable value of all residence homesteads of married or unmarried adults, male or female, including those living alone, shall be exempt from all taxation for all State purposes.

"(b) From and after January 1, 1973, the governing body of any county, city, town, school district, or other political subdivision of the State may exempt by its own action not less than Three Thousand Dollars (\$3,000) of the assessed value of residence homesteads of married or unmarried persons sixty-five (65) years of age or older, including those living alone, from all ad valorem taxes thereafter levied by the political subdivision. As an alternative, upon receipt of a petition signed by twenty percent (20%) of the voters who voted in the last preceding election held by the political subdivision, the governing body of the subdivision shall call an election to determine by majority vote whether an amount not less than Three Thousand Dollars (\$3,000) as provided in the petition, of the assessed value of residence homesteads of persons sixty-five (65) years of age or over shall be exempt from ad valorem

63rd LEGISLATURE—REGULAR SESSION

taxes thereafter levied by the political subdivision. Where any ad valorem tax has theretofore been pledged for the payment of any debt, the taxing officers of the political subdivision shall have authority to continue to levy and collect the tax against the homestead property at the same rate as the tax so pledged until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created."

Sec. 3. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on the first Tuesday after the first Monday in November, 1973, at which election the ballots shall be printed to provide for voting for or against the proposition: "The constitutional amendment to extend the \$3,000 ad valorem tax exemption to the homesteads of unmarried adults."

Adopted by the senate on March 20, 1973: Yeas 27, Nays 1; May 11, 1973, senate concurred in house amendments: Yeas 28, Nays 1; adopted by the house, with amendments, on May 9, 1973: Yeas 124, Nays 13.

Signed by Governor May 25, 1973.

Adopted at election held on November 6, 1973.

PROPOSED CONSTITUTIONAL AMENDMENTS—PROPERTY TAX—EXEMPTIONS—WATER SUPPLY CORPORATIONS AND COOPERATIVES

S. J. R. No. 25

Proposing an amendment to Article VIII of the Texas Constitution by adding a Section 2C authorizing the legislature to exempt certain water supply corporations and cooperatives from the property tax on certain facilities.

Be it resolved by the Legislature of the State of Texas:

Section 1. That Article VIII of the Texas Constitution be amended by adding a Section 2C to read as follows:

"Sec. 2C. The Legislature may by general law exempt from all property taxes imposed in this State all real and personal property used by a nonprofit water supply corporation or a nonprofit water supply cooperative which is reasonably necessary for, and used in, the operation of the corporation or cooperative in the acquisition, storage, transportation, sale, and distribution of water."

Sec. 2. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on the first Tuesday following the first Monday in November, 1973, at which election the ballots shall be printed to provide for voting for or against the proposition: "The constitutional amendment authorizing the legislature to exempt from property taxes certain property used by a nonprofit water supply corporation or a nonprofit water supply cooperative."

Adopted by the senate on April 13, 1973: Yeas 25, Nays 1; May 18, 1973, senate concurred in house amendments: Yeas 29, Nays 1; adopted by the house, with amendments, on May 16, 1973: Yeas 100, Nays 38, one present not voting.

Signed by Governor June 11, 1973.

Rejected at election held on November 6, 1973.